

2016

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas:

We, the undersigned, officers of

City of Elwood

- certify that: (1) the hearing mentioned in the attached publication was held
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations

			2016 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2016		Page No.			
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
		6			
Fund	K.S.A.				
General	12-101a	7	663,863	302,864	24.702
Debt Service	10-113	8	26,214	21,263	1.734
Library	12-1220	8			
Special Highway		9	75,000		
Employee Benefit		9	65,000		
Electric		10	863,000		
Water		10	533,000		
Sewer		11	225,418		
Totals		xxxxxx	2,451,495	324,127	26.436
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		12			12,260,822
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by:

Mize Houser & Company PA

Address:

211 East 8th Street, Suite A

Lawrence, KS 66044

Email:

aodermann@mizehouser.com

Date Attested: September 14 2015

Riley Franzen
County Clerk

Sam Meers

[Signature]

[Signature]

[Signature]

[Signature]

Governing Body

City of Elwood

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 330,669
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	\$ 330,669

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+	50,823	
5. Increase in personal property for 2015 :			
5a. Personal property 2015	+	829,297	
5b. Personal property 2014	-	998,256	
5c. Increase in personal property (5a minus 5b)	+	0	(Use Only if > 0)
6. Valuation of annexed territory for 2015 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	-	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2015 :	+	4,735	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		55,558	
9. Total estimated valuation July 1, 2015		10,630,933	
10. Total valuation less valuation adjustment (9 minus 8)		10,575,375	
11. Factor for increase (8 divided by 10)		0.00525	
12. Amount of increase (11 times 3)	+	\$ 1,737	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	332,406	
14. Debt service levy in this 2016 budget		21,263	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		353,669	
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%	
17. Consumer Price Index adjustment (3 times 16)	\$	5,291	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	358,960	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less

City of Elwood

2016

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	330,669	19,313	329	311	843	0
Debt Service						
Library						
TOTAL	330,669	19,313	329	311	843	0

County Treas Motor Vehicle Estimate

19,313

County Treas Recreational Vehicle Estimate

329

County Treas 16/20M Vehicle Estimate

311

County Treas Commercial Vehicle Tax Estimate

843

County Treas Watercraft Tax Estimate

0

Motor Vehicle Factor

0.05841

Recreational Vehicle Factor

0.00099

16/20 Vehicle Factor

0.00094

Commercial Vehicle Factor

0.00255

Watercraft Factor

0.00000

City of Elwood

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General Fund	Employee Benefits Fund	30,000	65,000	-	K.S.A. 12-16,102
Electric Fund	General Fund	30,000	80,000	50,000	K.S.A. 12-825d
Electric Fund	Employee Benefits Fund	-	-	70,000	K.S.A. 12-825d
	Totals	60,000	145,000	120,000	
	Adjustments*				
	Adjusted Totals	60,000	145,000	120,000	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2004	5/20/2004	5/20/2044	4.38	707,000	624,038	5/20	5/20	27,302	10,436	26,845	10,819
Series 2004B	12/21/2004	12/21/2044	4.25	252,000	221,642	12/21	12/21	9,420	3,790	9,259	3,951
Series 2004C	12/21/2004	12/21/2044	4.38	210,500	185,743	12/21	12/21	8,126	3,110	7,990	3,246
Series 2008	7/25/2008	7/25/2048	4.50	952,000	892,242	7/25	7/25	40,151	11,604	39,737	12,018
Total G.O. Bonds					1,923,665			84,999	28,940	83,831	30,034
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					1,923,665			84,999	28,940	83,831	30,034

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Page No. 7

City of Elwood

2016

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Government			
Salaries	151,291	145,000	150,000
Contractual	178,263	202,000	200,000
Commodities	102,124	60,000	70,000
Transfers Out	30,000	0	
Miscellaneous		5,000	14,413
Total	461,678	412,000	434,413
Highway & Streets			
Contractual	9,174	23,710	7,000
Commodities	17,826	4,000	18,000
Total	27,000	27,710	25,000
Law Enforcement			
Salaries	179,082	150,000	155,000
Contractual	7,852	5,000	8,000
Commodities	53,133	20,000	25,000
Miscellaneous		8,000	
Total	240,067	183,000	188,000
Animal Control			
Contractual	1,300	900	1,300
Commodities	104	300	150
Total	1,404	1,200	1,450
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	730,149	623,910	648,863

City of Elwood

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	4,951	4,951	4,951
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	4,951	4,951	4,951
Expenditures:			
Debt Service			21,263
Cash Reserve			4,951
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	26,214
Unencumbered Cash Balance Dec 31	4,951	4,951	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	0	0	26,214
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			26,214
Tax Required			21,263
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			21,263

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			0

City of Elwood

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	137,342	154,457	110,787
Receipts:			
State of Kansas Gas Tax	23,295	31,330	31,370
County Transfers Gas		0	0
Reimbursed Expenses	7,828		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	31,123	31,330	31,370
Resources Available:	168,465	185,787	142,157
Expenditures:			
Highway and Streets	14,008	75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,008	75,000	75,000
Unencumbered Cash Balance Dec 31	154,457	110,787	67,157
2014/2015/2016 Budget Authority Amount:	175,000	75,000	75,000

Adopted Budget Employee Benefit	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	43,320	6,470	6,470
Receipts:			
Transfers In from General Fund	30,000	65,000	0
Transfers In from Electric Fund			70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	30,000	65,000	70,000
Resources Available:	73,320	71,470	76,470
Expenditures:			
General Government	66,850	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	66,850	65,000	65,000
Unencumbered Cash Balance Dec 31	6,470	6,470	11,470
2014/2015/2016 Budget Authority Amount:	60,000	65,000	65,000

See Tab A

City of Elwood

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	336,639	379,952	430,452
Receipts:			
Charges to Customers	818,242	820,000	820,000
Reimbursed Expenses		1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	818,242	821,500	821,500
Resources Available:	1,154,881	1,201,452	1,251,952
Expenditures:			
Personnel	65,040	65,000	68,000
Contractual	46,049	25,000	40,000
Commodities	633,840	601,000	635,000
Transfers Out to General Fund	30,000	80,000	50,000
Transfers Out to Employee Benefit			70,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	774,929	771,000	863,000
Unencumbered Cash Balance Dec 31	379,952	430,452	388,952
2014/2015/2016 Budget Authority Amount:	740,000	771,000	863,000

See Tab A

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	49,662	3,397	23,397
Receipts:			
Charges to Customers	506,195	510,000	510,000
Reimbursed Expenses	0	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	506,195	515,000	515,000
Resources Available:	555,857	518,397	538,397
Expenditures:			
Personnel	86,057	83,000	83,000
Contractual	38,429	32,000	40,000
Commodities	427,974	380,000	410,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	552,460	495,000	533,000
Unencumbered Cash Balance Dec 31	3,397	23,397	5,397
2014/2015/2016 Budget Authority Amount:	570,000	550,000	533,000

City of Elwood

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	93,480	36,446	32,767
Receipts:			
Charges to Customers	189,130	195,000	200,000
Reimbursed Expenses	9,633		
\$5 Surcharge (571 customers @ \$5/month)		34,260	34,260
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	198,763	229,260	234,260
Resources Available:	292,243	265,706	267,027
Expenditures:			
Personnel	55,302	52,000	55,000
Contractual	6,128	7,000	7,500
Commodities	80,429	60,000	65,000
Debt Service	113,938	113,939	97,918
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	255,797	232,939	225,418
Unencumbered Cash Balance Dec 31	36,446	32,767	41,609
2014/2015/2016 Budget Authority Amount:	260,000	243,939	225,418

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

2016

NOTICE OF BUDGET HEARING

The governing body of
City of Elwood
will meet on September 8, 2015 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax
Detailed budget information is available at City Hall and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	730,149	23.484	691,200	26.489	663,863	302,864	28.489
Debt Service					26,214	21,263	2.000
Library							
Special Highway	14,008		75,000		75,000		
Employee Benefit	66,850		65,000		65,000		
Electric	774,929		771,000		863,000		
Water	552,460		495,000		533,000		
Sewer	255,797		232,939		225,418		
Totals	2,394,193	23.484	2,330,139	26.489	2,451,495	324,127	30.489
Less: Transfers	60,000		145,000		120,000		
Net Expenditure	2,334,193		2,185,139		2,331,495		
Total Tax Levied	291,571		330,669		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	12,415,514		12,485,332		10,630,933		
Outstanding Indebtedness							
January 1,	2013		2014		2015		
G.O. Bonds	1,977,929		1,951,383		1,923,665		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	51,935		85,456		59,708		
Total	2,029,864		2,036,839		1,983,374		

*Tax rates are expressed in mills

Pam King

City Official Title: City Clerk

NOTICE OF BUDGET HEARING

City of Elwood

BUDGET SUMMARY

... is subject to change depending on the final assessed valuation

2015
1,923,665
0
0
50

Printer's fee/ Affidavit fee \$ 230 -